TRAVEL AUTHORIZATION AND EXPENSE REIMBURSEMENT

Authorization

Travel requests and expense reimbursement claims, regardless of the amount, are subject to the authorizations designated below.

A. In State Travel

<table>
<thead>
<tr>
<th>Activity</th>
<th>Form to Use</th>
<th>Prior Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Registration only</td>
<td>Claim form</td>
<td>BRC authority*</td>
</tr>
<tr>
<td>2. Registration with:</td>
<td>Claim form</td>
<td>BRC authority*</td>
</tr>
<tr>
<td>a. Private auto mileage reimbursement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Registration with:</td>
<td>Travel authorization</td>
<td>Cabinet level</td>
</tr>
<tr>
<td>a. Private auto mileage reimbursement</td>
<td></td>
<td>supervisor AND</td>
</tr>
<tr>
<td>b. Per diem</td>
<td></td>
<td>superintendent or</td>
</tr>
<tr>
<td>c. Overnight stay</td>
<td></td>
<td>designee</td>
</tr>
</tbody>
</table>

*All requests for reimbursement of expenses requires supervisor approval.

B. Out-of-State/Out-of-Country Travel

<table>
<thead>
<tr>
<th>Activity</th>
<th>Form to Use</th>
<th>Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Registration with:</td>
<td>Travel authorization</td>
<td>Cabinet level</td>
</tr>
<tr>
<td>a. Private auto mileage reimbursement</td>
<td></td>
<td>supervisor, AND</td>
</tr>
<tr>
<td>b. Per diem</td>
<td></td>
<td>superintendent or</td>
</tr>
<tr>
<td>c. Overnight stay</td>
<td></td>
<td>designee</td>
</tr>
<tr>
<td></td>
<td></td>
<td>AND board consent</td>
</tr>
</tbody>
</table>

C. The travel authorization and expense claim form should be completed and approved 45 days in advance of the departure date.

D. The travel authorization and expense claim form should identify any portion of costs to be paid/funded by an outside party and state whether it is to be a co-payment or reimbursement.

Extended Travel

Extended travel is defined as travel that requires a justified overnight stay as defined by IRS and finance department guidelines.
Registration

A. Registration fees may be charged to the district travel card, paid through accounts payable or be reimbursed.

B. When the registration fee includes one or more meal functions, the travel authorization and expense claim shall carry a notation of that fact.

Hotel

A. If more than one staff member uses a hotel room, the cost may be claimed by the individual making payment, with reference on each user’s DETAIL TRAVEL EXPENSE CLAIM form to the other individual(s) using the room.

B. If anyone accompanies an employee on a trip, the district shall reimburse at the single occupancy rate. The hotel should make such notation on the bill.

C. If hotel space other than for sleeping is needed, a statement must explain the type of facility to be used and the reason additional space was required. This shall be part of the travel request.

Mode of Travel/Rental Cars

A. District reimbursement shall be based upon the most economical mode of travel. Exceptions may be granted by the superintendent or designee when determined appropriate.

B. Purchase of airfare must be coordinated through the district’s designated travel agency and paid directly by the district to the vendor. However, employees may research with other travel agencies or airlines to obtain less expensive fares. The district designated travel agency must be given an opportunity to match the lower fare or provide a written release to purchase from another vendor. The district shall not be liable for air tickets purchased from a non-designated travel agency without a prior written release from the district’s designated travel agency.

C. Employees shall not purchase airline tickets directly unless given prior approval from the finance department based on extenuating circumstances.

D. Even when air travel is the most economical mode of travel, the employee may choose to travel by automobile. However, the district shall reimburse the lesser of the amount of the airfare or of the mileage claimed. When a stopover or non-direct travel is requested, it shall be documented on the travel request form. The difference in fares from a direct flight shall be documented, if it exists, and the most economical fare shall be reimbursed.
E. The use of a rental car requires prior approval. The request shall be made at the time the travel authorization is submitted. A statement of explanation must be attached and made a part of the travel authorization and expense claim form. The district shall authorize only one rental car for each four staff members when more than one staff member uses a rental car. The cost may be claimed by the individual making payment, with reference on each user’s DETAIL TRAVEL EXPENSE CLAIM form to the other individual(s) making use of the rental car, or the payment may be made by the district travel card (reference on DETAIL EXPENSE CLAIM form).

F. District employees are covered by district liability and automobile insurance while on authorized district travel. If a rental car has been approved on the travel authorization and expense claim form, the employee shall decline the insurance offered by the rental car company for the time period of district travel. The district shall not reimburse or pay for insurance provided by rental car companies.

Advanced Travel Funds

A. Advance travel funds are available from the finance department upon request. Advanced funds are to be requested on the travel authorization and expense claim form at the time of submission. Travel advances shall be given for per diem or estimated meal costs (not to exceed per diem), lodging (if travel card is not used), and miscellaneous expenses such as ground transportation, baggage handling, parking fees, taxis, telephone. Advance travel checks shall be available at least three working days before departure.

B. An employee, board member or agent of the district shall submit completed travel authorization and detailed expense claim forms to the finance department within ten working days of returning to work.

C. Advances not repaid or accounted for on or before the tenth day following the close of the authorized travel period for which expenses have been advanced to employee shall bear interest at the rate of ten percent per annum from the date of default until paid (RCW 42.24.150). No additional advance shall be made if the intended recipient is delinquent in account for or repaying a prior advance. In the event the travel authorization and expense claim form and the DETAIL TRAVEL EXPENSE CLAIM form are not received by the tenth work day, immediate action shall be initiated to set up a payroll deduction for employees, or to hold any accounts payable due to non-employees, up to the amount of the travel advance, plus interest.

District Procurement Cards for Travel

A. The district shall issue district travel cards to employees for the sole purpose of paying hotel costs, car rentals, registration and any other travel related expenses (except for food and airline tickets) for which the vendors shall accept a credit card.
B. Employees shall return the travel card immediately upon returning to work. Employees who use district travel cards and board members who use district procurement cards shall submit a DETAIL TRAVEL EXPENSE CLAIM form to the finance department within ten working days of returning to work. Any charges against the travel card not properly identified on the travel authorization and expense claim or not allowed following the audit required under RCW 42.24.080 shall be repaid by the board member or employee by check or United States currency.

C. If for any reason disallowed travel card charges are not repaid, the district shall withhold any or all funds payable or to become payable to the board member or employee up to the amount of the disallowed charges and interest at the same rate as charged by the company which issued the card.

D. No board member or employee shall use the travel/procurement card if any disallowed charges are outstanding and shall surrender the travel/procurement card upon demand by the superintendent or designee; provided, however, in the event the employee is the superintendent, then the card shall be surrendered to the chief financial officer. The district has the unlimited authority to revoke use of any travel card if use becomes other than for which it was originally intended (RCW 42.24.115)

Reimbursement

A. A per diem allowance based on the IRS standard federal per diem rates shall be used to cover reasonable and necessary living expenses (i.e., meals, including applicable sales tax, and tips to persons providing food and luggage handling type services). Original receipts are not required for per diem reimbursement. The daily per diem rates are updated annually. Per diem allowances are to be adjusted by 75% for later departure or early return, which results in less than a full day of travel time. If meals are provided for by some other source (i.e., included in conference or airline), it must be disclosed on the DETAIL TRAVEL EXPENSE CLAIM form.

B. Meal expenses incurred by non-employees (i.e., agents of the district, parents, chaperones and students) shall be reimbursed at the lesser of cost or per diem. Original receipts are required to substantiate expenses whether requesting reimbursement for cost or per diem for all non-employees. Per diem allowances are to be adjusted by 75% for later departure or early return, which results in less than a full day of travel time. If meals are provided for by some other source (i.e., included in conference or airline), it must be disclosed on the DETAIL TRAVEL EXPENSES CLAIM form. Non-employees must provide receipts for all other expenses claimed regardless of cost.

C. Reimbursement for hotel expenses shall be at an actual rate for single occupancy standard accommodations. Hotel expenses may be charged using district travel cards, purchase orders, or be reimbursed. Receipts and verification of single occupancy rates are required. The district shall not reimburse or pay for deluxe or premium accommodations without
justification attached to the claim. Reimbursement for such claims is discretionary and must have the appropriate administrator’s approval.

D. Business calls shall be reimbursed based upon actual cost as evidenced by a hotel receipt. Personal telephone calls to the employee’s family or residence shall be reimbursed for travel requiring overnight lodging. Personal telephone reimbursements shall be limited to 1 or 2 per day and evidenced by an original receipt (i.e., hotel bill). Phone calls shall be limited to a reasonable length of time. BRC authorities shall review telephone expenses for reasonableness. If an original receipt cannot be provided, a written explanation along with telephone charges shall be submitted.

E. Original receipts or vendor invoices must be provided for any “single” travel related item in excess of $25.00 (i.e., shuttle service, airport parking, conference materials) excluding per diem.

F. The district travel card shall not be used to purchase meals or airline tickets. Original receipts shall be submitted for all purchases such as lodging fees, registration fees, hotel room telephone charges, shuttle expenses, airport parking, car rental, train tickets, bus tickets, conference materials, etc.

G. Entertainment-related costs and alcoholic beverages are not construed as incidental expenses and shall not be reimbursed or charged to the district travel card.

H. Reimbursable expenses (i.e., transportation, lodging, etc.) shall be itemized separately on DETAIL TRAVEL EXPENSE CLAIM forms so they are readily identifiable.

I. An employee shall not claim expenses incurred by another person, except as otherwise provided for in this regulation.

Receipts

A. Original receipts or vendor invoices must be provided for any single item in excess of $25.00 in order to obtain reimbursement (use DETAIL TRAVEL EXPENSE CLAIM form). Students and non-employee chaperones must provide receipts for all expenses claimed regardless of cost. When using a district travel card, all itemized receipts and travel card receipts from vendors must be provided (use DETAIL TRAVEL EXPENSE CLAIM form).

B. All items billed directly to the district shall be disclosed and itemized on the travel authorization and expense claim form.
Local travel

Local travel is defined as travel that does not require a justified overnight stay as defined by IRS guidelines.

Registration

Registration fees may be charged to the district travel card, paid through accounts payable, or be reimbursed.

Reimbursement

A. Reimbursement of private automobile mileage shall be computed from the employee’s assigned work location unless the employee begins travel at a point nearer the destination. (For example, an employee leaving from home in Olympia to attend a meeting in Seattle shall claim reimbursement from the district work location to Seattle. An employee living in Fife shall claim reimbursement from Fife to Seattle.) Travel on non-work days shall be reimbursed from point of origin.

B. Private automobile mileage is not reimbursed from an employee’s home to a district work location except for required, non-compensated assignments outside the regular work day that have prior approval. In such cases, mileage reimbursement from the employee’s home to a district work location is taxable per IRS rules and must be reported on employee’s W-2.

C. District employees are authorized to travel for district-related business. Reimbursement for private automobile mileage may be allowed. Registration and meals for conferences or conventions shall be reimbursed only with prior approval.

D. Employees assigned to two or more in-district locations are authorized travel in accordance with the required schedule and shall be reimbursed based on the miles established on the district mileage chart for locations listed. Otherwise, odometer readings of the most direct routes shall be used.

E. Reimbursement for private automobile mileage shall not exceed the current Internal Revenue Service rate per mile.

F. Meal expenses may be reimbursed to board members and employees who are required to work through breakfast, lunch or dinner times while attending district business meetings that are held outside the district and that include participants who are not Tacoma School District employees. Information required for reimbursement shall include original receipts, the purpose (agenda) and location of the meeting, a list of attendees and the date and time of the meeting. The reimbursement shall not exceed the limit of budgeted amounts per annum for board members.
G. An employee shall not claim expenses incurred by another person, except as otherwise provided for in this regulation.

Receipts

Original receipts or vendor invoices must be provided for any single item in excess of $25.00 in order to obtain reimbursement; however, students and non-employee chaperones must provide receipts for all expenses claimed regardless of cost. When using a district travel card, all itemized receipts and travel card receipts from vendors must be provided.

Schedule for Processing Claims/Return of District Travel Cards

A. Reimbursement claims for travel requiring justified overnight lodging must be submitted to the finance department within ten working days of return to work. Other local travel and mileage claims should be submitted for each calendar month to the finance department by the fifth working day of the following month, except that claims may be deferred until the claims total at least $25.00. All travel claims, regardless of the amount, must be submitted no later than thirteen working days after August 31 of each year or reimbursement shall not be made. All travel cards must be returned to the card custodian immediately after return to work.

B. If reimbursable costs exceed estimated expenses as shown on the travel authorization and expense claim by ten percent or $100, whichever is less, then approval by the appropriate administrator must be obtained prior to submitting the travel authorization and expense claim and the DETAIL TRAVEL EXPENSE CLAIM forms to the finance department.

Approved 5/7/02